

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

---

**No. 10-1049**

---

BAHMAN KHODARAHM ABADIAN,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

---

Appeal from the United States Tax Court.  
(Tax Ct. No. 09-7184)

---

Submitted: November 30, 2010

Decided: December 3, 2010

---

Before WILKINSON, KEENAN, and WYNN, Circuit Judges.

---

Affirmed by unpublished per curiam opinion.

---

Bahman Khodarahm Abadian, Appellant Pro Se. Laurie Allyn  
Snyder, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.,  
for Appellee.

---

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Bahman Khodarahm Abadian appeals the tax court's order sustaining the Commissioner's determination of a deficiency and addition to tax with respect to Abadian's 2006 federal income tax liability. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Abadian v. Comm'r of Internal Revenue, Tax Ct. No. 09-7184 (U.S. Tax Ct. Nov. 2, 2009). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED